Star Invest

Half-Year Report

H1 2026

ISSUER INFORMATION

Half-Year Report prepared in accordance with the provisions of Law no. 24/2017 and ASF Regulation 5/2018

Type of report	Half-Year Report
For the financial year	01.01.2026 – 30.06.2026
Date of publication	31.08.2026
In accordance with	ASF Regulation No. 5/2018
ISSUER INFORMATION	
Name	STAR INVEST IMOBILIARE S.A.
Tax Identification Number	43151040
Trade Register Registration Number	J2023000046124
Registered Office	Cluj Napoca, 119 Calea Moților, Cluj Country
INFORMATION ON FINANCIAL INSTRUMENTS	
Subscribed and paid-up share capital	RON 55.051.308,60
Market on which the securities are traded	Bucharest Stock Exchange, Multilateral Trading System – AeRO Market, Premium Segment
Number of shares	275,256,543
Main characteristics of the securities issued by the issuer:	Ordinary registered shares, with a nominal value of RON 0.2 per share
Ticker symbol	REIT
INVESTOR RELATIONS CONTACT DETAILS	
Phone/Mobile	+40 735 514 941
Website	www.starinvest.eu

Content

1. Chairman's Statement

Dear Shareholders and Investors,

The first six months of 2026 confirmed the strategic direction of repositioning Star Invest Imobiliare's portfolio, through the full disposal by sale of the real estate assets previously held by the Company (including the land plot in its portfolio), as well as through the successful completion of both stages of the share capital increase. Total assets reached RON 68.7 million, up 160% compared to the beginning of the year, with this growth primarily supported by the completed capital increase of approximately EUR 9.1 million. At the same time, total revenues increased by 277%, reaching RON 18.1 million, driven by the sale of the land plot located on Drumul Lăpuș Street, District 1, for a price of EUR 3.25 million.

The most important step in expanding the portfolio remains the acquisition of the office building located at 68 Polonă Street, Bucharest. The transaction was completed on 30 July 2026 in the form of a share deal. Following this transaction, Star Invest has begun generating recurring income from the operation of its real estate portfolio. We will continue to strengthen our asset portfolio by implementing a selective investment program, supported by future capital increases, credit facilities, and other financing mechanisms aligned with the Company's objectives, with the aim of optimizing returns for shareholders.

Thank you for your continued trust, and we invite you to review the full report.

Sincerely,
David Canta,
Chairman of the Board of Directors of REIT CAPITAL S.A.
Sole Director of STAR INVEST IMOBILIARE S.A.

2. About the company

Star Invest Imobiliare (Star Invest) is the first investment platform listed on the Bucharest Stock Exchange that facilitates investors' access to the real estate sector. Its operations are built on the infrastructure developed over the past five years, during which the company has been listed on the AeRO market of the Bucharest Stock Exchange under the ticker symbol REIT.

The investment strategy focuses on income-generating assets across Romania and the CEE region through the identification and acquisition of stabilized properties, their sustainable modernization aimed at increasing occupancy rates, and the diversification of tenants across resilient industries. In a context where the regional real estate market remains underserved by local institutional capital, STAR INVEST IMOBILIARE represents a transparent investment vehicle with an operational model based on active asset management. The company aims to pursue a dividend distribution policy of at least 90%, offering investors predictability and recurring income.

Star Invest is managed by REIT Capital S.A., a company led by a team with solid experience in both the real estate sector and capital markets.

REIT CAPITAL S.A., a Romanian legal entity, with its registered office in in Cluj-Napoca, 119 Calea Moților, Cluj County, registered with the Cluj Trade Register under no. J2020002922126, sole registration code 43070891, acting as the sole administrator of STAR INVEST IMOBILIARE S.A., a company incorporated and operating in accordance with Romanian law, with its registered office in Cluj-Napoca, 119 Calea Moților, registered with the Trade Register Office attached to the Cluj Tribunal under no. J2023000046124, , fiscal code 43151040 (hereinafter referred to as the "Company"), hereby reports the unaudited simplified financial statements prepared for the first half of 2026, in accordance with the provisions of Law no. 24/2017 and ASF Regulation no. 5/2018 regarding issuers of financial instruments and market operations.

The Company's status and activity during the reporting period

STAR INVEST IMOBILIARE S.A. was incorporated on 07.10.2020 in accordance with Law no. 31/1990 for an unlimited duration, being registered with the Trade Registry under no. J2023000046124 and having the sole registration code 43151040.

The Company has a subscribed and fully paid share capital of RON 55.051.308, entirely privately held.

According to the Articles of Incorporation, the main scope of activity is "Renting and subletting of own or leased real estate" – CAEN code 6820. The actual activity carried out during the first half of 2026 was "Buying and selling of own real estate" - CAEN code 6811.

3. Economic and Financial Situation

Operational activity in the first half of 2026 was marked by the full disposal, through sale, of the real estate assets previously held by the Company, including the land plot in its portfolio, as well as by the completion of the two stages of the share capital increase. The positive development of the balance sheet is mainly driven by these factors, as well as by the recognition of the advance payment made for the acquisition of the property located at 68 Polonă Street, Bucharest, which was completed on 30 July 2026, after the end of the reporting period.

4. Analysis of the Financial Position

In the first half of the 2026 financial year, property, plant and equipment decreased significantly compared to the amount recorded at the beginning of the year, as a result of the sale of all real estate assets previously held by the Company, including the land plot in its portfolio. At the same time, intangible assets increased significantly, reflecting the advance payment made following the signing, on January 15, 2026, of the sale and purchase agreement for the acquisition of the office building located at 68 Polonă Street, Bucharest. The transaction was completed after the end of the reporting period, on July 30, 2026. Current assets, which represent the largest share of total assets, increased significantly as a result of the settlement of the amounts subscribed in connection with the share capital increase through cash contributions, as well as the proceeds received from the sale of the real estate assets in the portfolio.

Table no. 1 - Balance Sheet Indicators (RON)

Balance Sheet Items	01.01.2026	30.06.2026	Percentage change (30.06.2026/ 01.01.2026)	Share in Total Assets as at 30.06.2026
Fixed assets	**19,129,136**	**5,407,401**	**(71.73)%**	**7.87%**
Intangible assets	14,566	5,168,321	35,382.09%	7.52%
Tangible assets	19,114,570	239,080	(98.75)%	0.35%
Financial assets	-	-	-	0.00%
Current assets, of which:	**7,249,925**	**63,283,586**	**772.89%**	**92.12%**
Inventories	0	-	-	0.00%
Receivables	15,768	782,465	4,862.36%	1.14%
Cash and Bank Accounts	7,234,157	62,501,121	763.97%	90.98%
Prepaid Expenses	**0**	**3,851**	**-**	**0.01%**
Total Assets	**26,379,061**	**68,694,838**	**160.41%**	

The increase in current assets was primarily driven by the corresponding increase in cash and bank balances.

During the reporting period, although non-current assets were disposed of through sale, total assets increased, driven by higher cash and cash equivalents and by the amounts paid in connection with the completed share capital increase. Overall, total assets increased by RON 42,315,777, representing a 160% increase.

Equity remains the Company's primary source of financing, accounting for more than 98% of total liabilities and equity.

Table no. 2 - Evolution and Structure of Balance Sheet Liabilities and Equity (RON)

Balance Sheet Items	01.01.2026	30.06.2026	Percentage Change (30.06.2026/ 01.01.2026)	Share in Total Assets as at 30.06.2026
Short-term Liabilities	748,292	1,125,808	50.45%	1.64%
Long-term Liabilities	2,184	2,184	0.00%	0.00%
Total Liabilities	750,476	1,127,992	50.30%	1.64%
Share Capital	15,311,294	55,051,309	259.55%	80.14%
Share Premium	0	7,948,003	-	11.57%
Reserves	7,176,389	232,829	(96.76)%	0.34%
Retained Earnings	1,966,367	7,140,176	263.12%	10.39%
Profit/Loss for the Period	1,265,046	(2,805,471)	(321.77)%	(4.08)%
Profit Allocation	(90,511)	0	(100.00)%	0.00%
Total Equity	**25,628,585**	**67,566,846**	**163.64%**	**98.36%**

Short-term liabilities increased, with the most significant amounts relating to liabilities to the state budget, which, as of the reporting date, were within the statutory payment deadline.

4.1 Analysis of financial performance

Table no. 3 - Profit and loss account (RON)

Indicators	30.06.2025	30.06.2026
Total revenue	4,786,600	18,059,973
Total expenses	5,151,990	20,074,106
Gross profit/(loss)	(365,390)	(2,014,133)
Corporate income tax	215,176	791,338
Net profit/(loss)	(580,566)	(2,805,471)

The Company's economic activity in the first half of 2026 was marked by the completion of the sale of all real estate assets held in its portfolio, including the land plot owned by the Company, as well as by the implementation of the two stages of the share capital increase. Operational efforts also focused on preparing the acquisition of the real estate asset located at 68 Polonă Street, Bucharest, a transaction that was in the process of being finalized as of June 30, 2026.

Total revenues recorded in the first half of 2026 amounted to RON 18,059,973, significantly higher than the RON 4,786,600 recorded in the corresponding period of the previous year, mainly as a result of the sale of the real estate assets in the portfolio. Total expenses amounted to RON 20,074,106, while the gross result for the period was a loss of RON 2,014,133. After recognizing corporate income tax of RON 791,338, the net loss for the period amounted to RON 2,805,471.

In relation to this result, it should be noted that the reported accounting loss, calculated in accordance with RAS reporting standards, is measured against the latest valuation of the land sold, of approximately EUR 3.6 million. In fact, the Company generated an actual profit of nearly EUR 1 million compared to the original acquisition price of the land.

This profit is supported both by the reported corporate income tax and by the credit balance of account 1175, Realised Revaluation Reserves, amounting to approximately RON 7 million, an account from which the Company has previously made dividend distributions to its shareholders.

The rationale underlying these accounting entries is summarised in the table below:

Tabel no. 4 - Reconciliation of the accounting loss with the actual profit realized from the sale of the land plot (EUR)

Item	Amount (EUR)
Purchase price of the land plot	2,250,000
Sale price of the land plot	3,250,000
Latest valuation amount (prior to sale)	3,600,000
Accounting profit/(loss) from the transaction (Sale price – Latest valuation)	(350,000)
Balance of account 1175 – Realized Revaluation Reserves (Latest valuation – Purchase price)	1,350,000
Actual realized taxable profit (= row 4 + row 5)	**1,000,000**

4.2 Cash flow analysis

In accordance with the applicable accounting regulations, this financial statement is optional and will be presented by the entity only for the full financial year. At the end of the first half of 2026, the cash and cash equivalents balance amounted to RON 62,501,121, representing an increase of RON 55,266,964 compared to the beginning of the financial year. This increase includes the amounts raised during the two stages of the share capital increase, through which the Company attracted a total of approximately EUR 9.1 million, as well as the proceeds from the sale of the real estate assets held in the Company's portfolio. On the other hand, the advance payment related to the acquisition of the property located at 68 Polonă Street was paid, amounting to EUR 1 million as of 30 June 2026.

4.3 Key economic and financial indicators

The values of the key liquidity, solvency and risk indicators reflect a favorable financial position for the Company, demonstrating sound short-, medium- and long-term financial stability.

Tabel no. 5 - Economic and financial indicators

Indicator	Optimal range	Dec.25	June.26
Current ratio CA/CL	>2	9.69	56.21
Immediate liquidity (CA-Inventories)/ Current liabilities	>1	9.69	56.21
Quick ratio (Cash and cash equivalents / Current liabilities)	>0,5	9.67	55.52
Financial solvency (TA/TD)	>1	35.15	60.90
Equity solvency (Equity / Equity + TD)%	>30%	97.16%	98.36%
Indebtedness ratio (LTD/(Equity +LTD))%	<50%	0.009%	0.003%
Debt Ratio (TD/TA)%	<80%	2.84%	1.64%

The current ratio, which reflects the Company's ability to meet its short-term financial obligations using its current assets, recorded an upward trend during the reporting period, driven by the significant increase in cash and cash equivalents.

Solvency reflects the Company's ability to meet all of its payment obligations and remains well above the minimum reference threshold. The absence of long-term debt, as reflected in the low leverage ratio, demonstrates the implementation of a management policy focused on strengthening the Company's self-financing capacity, with its sustainable development being supported by its own resources.

As of June 30, 2026, the Company's ability to meet all of its payment obligations, as measured by the financial solvency ratio, remained above the minimum reference threshold, with total assets covering total liabilities 60.90 times. At the same time, financial autonomy remained at a high level, with the Company's equity representing 98.36% of total financing sources, slightly above the level recorded at the beginning of the period and 68.36 percentage points above the recommended minimum level. These indicators reflect the Company's low level of indebtedness and solid capitalization.

The interim financial statements as of June 30, 2026 have not been audited.

5. General economic environment

5.1 Main risks and uncertainties facing the entity

Market risk

The Company operates in an economic environment characterized by both domestic and international uncertainties, including capital market volatility, changes in the fiscal and budgetary framework, and geopolitical instability. These developments may affect financing conditions, demand for office space, and market rental levels, with a potential impact on the completion and future performance of the acquisition at 68 Polonă Street, Bucharest. The Company actively monitors these factors and strategically adapts the selection and structuring of the assets in its portfolio in order to ensure a sustainable level of returns.

At sector level, the Romanian office real estate market is undergoing a rebalancing phase, characterized by sustained demand from resilient industries, a preference for high-quality buildings ("flight to quality"), and a limited supply of new projects expected for the 2026–2027 period. This environment creates opportunities to acquire assets at attractive yields, with the Company focusing on identifying properties capable of generating stable income and attracting high-quality tenants.

Portfolio concentration risk

Following the completion of the acquisition of the Polonă 68 building, the property will represent, at least in the short term, the Company's main asset generating recurring income. This concentration may result in increased exposure to asset-specific factors and to developments in the leasing market, including changes in occupancy rates, contractual terms, and rental levels, with a potential impact on the Company's financial performance. The Company aims to mitigate this exposure through the gradual diversification of its portfolio, in line with its investment strategy.

Foreign exchange risk

During the period from January to June 2026, the Company continued to have foreign exchange exposure arising from the EUR denominated advance payment made in connection with the acquisition of the office building located at 68 Polonă Street. Following the completion of the transaction on 30 July 2026, this foreign exchange exposure decreased significantly.

As part of its foreign exchange risk management policy going forward, the Company intends, to the extent possible, to maintain its cash holdings in EUR, considering the nature and profile of its business activities.

Credit risk

Credit risk represents the risk that a third party to a commercial relationship may fail to fulfil its obligations, resulting in a financial loss for the other party.

The Company's management considers that STAR INVEST IMOBILIARE S.A. is not exposed to any significant credit risk. As of the reporting date, the Company's portfolio consists predominantly of cash and cash equivalents, following the disposal of the real estate assets previously held, with no material trade receivables outstanding. Upon completion of the acquisition of the office building located at 68 Polonă Street, Bucharest, monitoring tenant creditworthiness and diversifying the tenant base will become key components of the Company's credit risk management framework.

Liquidity risk

Liquidity risk, also referred to as funding risk, represents the risk that a company may encounter difficulties in raising the funds required to meet obligations associated with financial instruments. Liquidity risk may also arise from an inability to sell a financial asset quickly at a value close to its fair value.

The Company's liquidity policy is to maintain sufficient liquid resources to ensure that its obligations can be settled as they fall due. Assets and liabilities are analysed based on the remaining period until their contractual maturities.

In conclusion, management is unable to reliably estimate the effects on the Company's financial position of a further deterioration in financial market liquidity and increased volatility in the exchange rate of the national currency and capital market indices. Management believes that it has taken all necessary measures to ensure the Company's ability to continue as a going concern under the current conditions.

5.2 Foreseeable development of the entity

The Company is in the final stage of preparing the most significant acquisition in its history: the office building located at 68 Polonă Street, Bucharest, with a total built area of 13,755 sqm. The sale and purchase agreement was signed in January 2026, and the advance payment was made. As of June 30, 2026, the transaction had not yet been completed, with closing expected to take place in the following period. Upon completion of the acquisition, the Company aims to transition from the portfolio structuring and repositioning phase to the active generation of recurring income, with estimated annual NOI of EUR 2.1 million and a stabilized gross yield of 15.5% on the capital invested by shareholders. These estimates are forward-looking in nature and were prepared based on the information and assumptions available as of the reporting date and may be affected by subsequent developments in market conditions and the Company's operations.

The Company's sole director considers that the Company's activity is not expected to deviate significantly from the parameters budgeted for 2026. The full disposal of the real estate assets previously held and the completion of the two stages of the share capital increase have strengthened the Company's financial position, while the acquisition of the Polonă 68 building represents a strategic inflection point. The Company's financial performance is expected to be fully reflected starting from the second half of 2026.

The figures included in the simplified financial statements as of June 30, 2026 and in the profit and loss account correspond to the data recorded in the trial balance prepared as of the same date and reflect the information recorded in the Company's accounting records.

No offsets were made between balance sheet accounts or between income and expenses, and the valuation of assets and liabilities was carried out in accordance with the applicable legal regulations.

5.3 Research and development activities

STAR INVEST IMOBILIARE S.A. did not carry out any research and development activities during the period January – June 2026.

5.4 Other relevant information regarding the six-month period ended

The profit and loss account fairly reflects the revenues, expenses, and results for the reporting period.

The Company's management has ensured the fulfilment of its obligations regarding the proper and up-to-date organization and maintenance of the accounting records in accordance with the applicable legal requirements.

Accordingly, the simplified financial statements were prepared on the basis of the trial balance of the general ledger accounts, reconciled with the balances of the subsidiary ledger accounts, in compliance with the methodological rules governing their preparation.

Accounting entries were recorded on the basis of supporting documents, in accordance with accounting principles and with the accounting rules and methods prescribed by the regulations in force.

The items presented in the simplified financial statements correspond to the data recorded in the accounting records and fairly reflect the Company's financial position.

The Company has no bank loans or borrowings.

Monthly VAT returns, as well as reports concerning obligations to the state budget, the social security budget, and special funds, were prepared and submitted to the competent authorities within the deadlines prescribed by the applicable legislation.

Obligations to the state budget were correctly determined and paid on time. Nevertheless, the Romanian tax system is subject to ongoing interpretation and frequent changes. Even where the amount of tax due in respect of a particular transaction may be relatively low, significant late-payment interest may apply if calculated as a percentage of the outstanding liability, at a rate of 0.03% per day. In Romania, the statute of limitations for tax inspections is five years.

6. Significant events during the reporting period

- On January 15, the Company announced the signing of a sale and purchase agreement for the acquisition of an office building located on Polonă Street, Bucharest. The completion of the transaction is subject to the fulfillment of certain conditions precedent. The investment is part of the Company's strategy to expand its portfolio of income-generating assets and will be financed through the capital increase approved during the Extraordinary General Meeting of Shareholders held on November 20, 2025.
- On February 5, 2026, the Company announced the strengthening of its management team through the appointment of Adrian Tănase as Chief Financial Officer, in order to support the next stage of development. At the same time, David Canta, Chairman of the Board of Directors, also assumed the position of Chief Executive Officer of Star Invest, alongside a team with experience in both the real estate sector and capital markets.

- On February 13, the Company announced the signing of a sale promise agreement for an apartment and a parking space from its portfolio, located in Bucharest. The total transaction value amounts to EUR 165,000 + VAT (reverse charge mechanism), of which EUR 10,000 + VAT represents the advance payment made upon signing the agreement.
- On March 5, 2026, the Company announced the publication of the Prospectus related to the share capital increase approved through EGMS Resolution no. 5 dated November 20, 2025. The Prospectus was approved by the Financial Supervisory Authority through Decision no. 242 dated March 3, 2026. The share capital increase concerns the issuance of 249,000,000 new shares at a subscription price of RON 0.24/share, with the purpose of financing the Company's development strategy and expanding its portfolio of income-generating properties. The exercise of pre-emptive rights took place between March 6 and March 19, 2026, while the shares remaining unsubscribed were to be offered through a private placement addressed to a maximum of 149 investors.
- On March 24, 2026, the Company announced the completion of the first stage of the share capital increase operation, carried out between March 6 and March 19, 2026, during which 43,194,598 new shares were subscribed, representing approximately 17.34% of the total offering. The total value of subscriptions made based on the REITR03 pre-emptive rights amounted to approximately RON 10.37 million. The shares remaining unsubscribed were to be offered through a private placement addressed to a limited number of investors within the European Union.
- On March 29, 2026, the Company approved the details related to the second stage of the share capital increase operation. A total of 205,805,402 new shares, remaining unsubscribed following the first stage, were offered through a private placement at a subscription price of RON 0.24/share, starting on March 30, 2026. The operation was intended to support the completion of the transaction regarding the acquisition of the Polonă 68 Business Center office building, with an estimated completion deadline of July 15, 2026.
- On March 30, 2026, the Ordinary General Meeting of Shareholders and the Extraordinary General Meeting of Shareholders took place. Among the resolutions approved were the distribution of dividends totaling approximately RON 2.94 million, the approval of the revenue and expenditure budget for 2026, as well as the change of the company's name from "STAR RESIDENCE INVEST S.A." to "STAR INVEST IMOBILIARE S.A.".
- On April 30, 2026, the payment of dividends approved through the OGMS Resolution dated March 30, 2026, was carried out. The gross dividend value was set at RON 0.038459/share.
- On May 11, 2026, the change of the company's name from "STAR RESIDENCE INVEST S.A." to "STAR INVEST IMOBILIARE S.A." was registered with the Trade Register Office, in accordance with the EGMS Resolution dated March 30, 2026, and the updated Articles of Incorporation. The change reflects the company's strategic direction of developing an investment platform dedicated to the real estate sector, with a focus on office buildings and commercial assets generating recurring income.
- On May 20, 2026, the Company entered into a sale and purchase agreement for assets from its portfolio, namely an apartment and a parking space. The total transaction value amounts to EUR 165,000 + VAT, applicable under the reverse charge mechanism.
- On May 21, 2026, the Company successfully completed the share capital increase operation through the finalization of the second stage, namely the private placement for the subscription of new shares. Overall, across the two stages of the operation, a total of 198,700,071 shares were subscribed, and the amount raised reached RON 47,688,017.04. The capital raised will support the completion of the acquisition of the building located at 68 Polonă Street and the

implementation of the strategy aimed at expanding the portfolio of income-generating assets.
- On 11 June 2026, the Company announced the sale of the land located on Drumul Lăpuș Street, Sector 1, Bucharest, for a consideration of EUR 3.25 million.

7. Significant events after the end of the reporting period

- On July 30, 2026, the Extraordinary General Meeting of Shareholders was held, having been convened pursuant to the resolution of the Sole Director dated June 26, 2026. The EGMS approved all items on the agenda, with the main resolutions concerning the amendment of the Articles of Association regarding the policy of returning at least 90% of distributable net profit to shareholders through dividends and/or share buyback programs, as well as the approval of the completion of the transaction for the acquisition of the company owning the property located at 68–72 Polonă Street, Bucharest.
- On 30 July 2026, the Company completed the acquisition of the office building located at 68 Polonă Street, Bucharest. This represents the first income generating property in the Company's investment portfolio, providing a source of recurring revenue.

Management Statement

The management of the Company confirms that the interim financial statements as at 30 June 2026 have been prepared in accordance with the applicable accounting standards and provide a true and fair view of STAR INVEST IMOBILIARE S.A.'s assets, liabilities, financial position, and profit or loss account. We note that the interim financial statements have not been audited. To the best of our knowledge, this report presents fairly and comprehensively the information regarding the Company's activity and financial position for the first half of 2026.

David Canta,

Chairman of the Board of Directors of REIT CAPITAL S.A.

Sole Director of STAR INVEST IMOBILIARE S.A.

S1120_A1.0.0 / 02.04.2025

Anul	2026	Trimestrul	○ T1	◉ T2	○ T3	○ T4

(Anul de sfarsit de trimestru) (cumulat de la inceputul exercitiului financiar)

Tip situaţie financiară : UU

Bifati numai dacă este cazul :
- ☐ Mari Contribuabili care depun bilanţul la Bucuresti
- ☐ GIE - grupuri de interes economic
- ☐ Activ net mai mic de 1/2 din valoarea capitalului subscris

☐ Exercitiu financiar modificat

Data începerii exercitiului financiar	01.01.2026
Data de sfarsit de trimestru	30.06.2026

Entitatea: STAR INVEST IMOBILIARE S.A.

Adresa

Judeţ	Sector	Localitate
Cluj		CLUJ-NAPOCA

Strada	Nr.	Bloc	Scara	Ap.	Telefon
CALEA MOTILOR	119				0735514941

Cod unic de inregistrare: 4 3 1 5 1 0 4 0

Forma de proprietate

Suma de control: 55.051.309

34--Societati pe actiuni

○ CAEN 2024 ◉ CAEN 2025

Activitatea preponderenta (cod si denumire CAEN): 6820

Activitatea preponderenta efectiv desfasurata(cod si denumire CAEN): 6820

Cod LEI (Legal Entity Identifier , conform ISO 17442)

- ○ **Entităţi de interes public**
- ○ **Entităţi mijlocii si mari**
- ○ **Entităţi mici**
- ◉ **Microentităţi**

Situaţii financiare interimare încheiate la 30.06.2026, întocmite potrivit OMF nr. 3067/ 2018 privind completarea unor reglementări contabile, de către entităţile cărora le sunt incidente Reglementările contabile privind situaţiile financiare anuale individuale şi situaţiile financiare anuale consolidate, aprobate prin OMFP nr. 1802/2014, cu modificările şi completările ulterioare.

F10 - BILANT PRESCURTAT

F20 - CONTUL PRESCURTAT DE PROFIT ŞI PIERDERE

Indicatori :

Capitaluri - total	67.566.846
Capital subscris	55.051.309
Profit/ pierdere	-2.805.471

REPREZENTATUL LEGAL (ADMINISTRATORUL SAU PERSOANA CARE ARE OBLIGAŢIA GESTIONĂRII ENTITATII),

Numele si prenumele: REIT CAPITAL SA .

Semnătura ____________________

Semnătura electronica

INTOCMIT,

Numele si prenumele: IFCONT ELINCOR SRL

Calitatea: 21--PERSOANE FIZICE AUTORIZATE, MEMBRE CECCAR

Nr.de inregistrare in organismul profesional: 14208

CIF/CUI membru CECCAR: 1 3 0 6 3 6 2 0

Semnătura ____________________

Entitatea **are obligaţia legală** de auditare a situatiilor financiare anuale? ○ DA ◉ NU

AUDITOR,

Nume si prenume persoana fizică/ Denumire firma de audit

Nr.de inregistrare in Registrul ASPAAS

CIF/CUI

Formular VALIDAT

Situatiile financiare anuale sunt supuse verificarii de catre cenzori ? ◉ DA ○ NU

BILANT prescurtat

Cod 10

la data de 30.06.2026

- lei -

Denumirea elementului (formulele de calcul se refera la Nr.rd. din col.B)	Nr.rd. OMF nr. 107/ 2025	Nr. rd.	Sold la: 01.01.2026	Sold la: 30.06.2026
A		B	1	2
A. ACTIVE IMOBILIZATE				
I. IMOBILIZĂRI NECORPORALE (ct.201+203+205+206+2071+4094 +208-280-290 - 4904)	01	01	14.566	5.168.321
II. IMOBILIZĂRI CORPORALE(ct.211+212+213+214+215+216+217+223+224 +227+231+235+4093-281-291-2931-2935 - 4903)	02	02	19.114.570	239.080
III. IMOBILIZĂRI FINANCIARE (ct.261+262+263+265+267* - 296*)	03	03		
ACTIVE IMOBILIZATE - TOTAL (**rd. 01 + 02 + 03**)	04	04	19.129.136	5.407.401
B. ACTIVE CIRCULANTE				
I. STOCURI (ct.301+302+303+321+322+/-308+323+326+327+328+331+332 +341+345+346+347+/-348+351+354+356+357+358+361+/-368+371+/-378 +381+/-388+4091- 391- 392-393-394-395-396-397-398 - din ct.4428 - 4901)	05	05		
II.CREANŢE 1. (ct.267*-296*+4092+411+413+418+425+4282+431**+436**+437**+4382 +441**+4424+din ct.4428**+444**+445+446**+447**+4482+451**+453** +456**+4582+461+4662+473** - 491 - 495 - 496 - 4902 +5187)	06	06a (301)	15.768	782.465
2. Creanţe reprezentând dividende repartizate în cursul exercițiului financiar (ct. 463)	07	06b (302)		
TOTAL (rd. 06a+06b)	08	06	15.768	782.465
III. INVESTIŢII PE TERMEN SCURT (ct.501+505+506+507+ din ct.508*+5113+5114-591-595-596-598)	09	07		
IV. CASA ŞI CONTURI LA BĂNCI (din ct.508* +ct. 5112+512+531+532+541+542)	10	08	7.234.157	62.501.121
ACTIVE CIRCULANTE - TOTAL (**rd. 05 + 06 + 07 + 08**)	11	09	7.249.925	63.283.586
C. CHELTUIELI ÎN AVANS (ct. 471) (rd.11+12)	12	10		3.851
Sume de reluat într-o perioadă de până la un an (ct. 471*)	13	11		3.851
Sume de reluat într-o perioadă mai mare de un an (ct. 471*)	14	12		
D. DATORII: SUMELE CARE TREBUIE PLĂTITE ÎNTR-O PERIOADĂ DE PÂNĂ LA UN AN (ct.161+162+166+167+168-169+269+401+403+404+405+408+419 +421+423+424+426+427+4281+431***+436***+437***+4381+441***+4423 +4428***+444***+446***+ 447***+4481+451***+453*** +455+456***+457 +4581+462+4661+467+473***+509+5186+519)	15	13	748.292	1.125.808
E. ACTIVE CIRCULANTE NETE/DATORII CURENTE NETE (rd.09+11-13-20-23-26)	16	14	6.501.633	62.161.629
F. TOTAL ACTIVE MINUS DATORII CURENTE (rd.04 +12+14)	17	15	25.630.769	67.569.030
G. DATORII:SUMELE CARE TREBUIE PLATITE INTR-O PERIOADA MAI MARE DE UN AN (ct.161+162+166+167+168-169+269+401+403+404+405+408+419 +421+423+424+426+427+4281+431***+436***+437***+4381+441***+4423 +4428***+444***+446***+ 447***+4481+451***+453*** +455+456***+4581 +462+4661+467+473***+509+5186+519)	18	16	2.184	2.184
H. PROVIZIOANE (ct. 151)	19	17		
I. VENITURI IN AVANS (rd. 19 + 22 + 25 + 28)	20	18		
1. Subvenţii pentru investiţii (ct. 475), **(rd.20+21)**	21	19		
Sume de reluat într-o perioadă de până la un an (din ct. 475*)	22	20		
Sume de reluat într-o perioadă mai mare de un an (din ct. 475*)	23	21		
2. Venituri înregistrate în avans (ct. 472) (**rd.23+24**)	24	22		

Sume de reluat intr-o perioada de pana la un an (din ct. 472*)	25	23		
Sume de reluat intr-o perioada mai mare de un an (din ct. 472*)	26	24		
3. Venituri în avans aferente activelor primite prin transfer de la clienţi (ct. 478) **(rd.26+27)**	27	25		
Sume de reluat într-o perioadă de până la un an (din ct. 478*)	28	26		
Sume de reluat într-o perioadă mai mare de un an (din ct. 478*)	29	27		
Fondul comercial negativ (ct.2075)	30	28		
J. CAPITAL ŞI REZERVE				
I. CAPITAL (**rd. 30+31+32+33+34**)	31	29	15.311.294	55.051.309
1. Capital subscris vărsat (ct. 1012)	32	30	15.311.294	55.051.309
2. Capital subscris nevărsat (ct. 1011)	33	31		
3. Patrimoniul regiei (ct. 1015)	34	32		
4. Patrimoniul institutelor naţionale de cercetare-dezvoltare (ct. 1018)	35	33		
5. Alte elemente de capitaluri proprii (ct. 1031)	36	34		
II. PRIME DE CAPITAL (ct. 104)	37	35		7.948.003
III. REZERVE DIN REEVALUARE (ct. 105)	38	36	6.974.494	30.934
IV. REZERVE (ct.106)	39	37	201.895	201.895
Acţiuni proprii (ct. 109)	40	38		
Câştiguri legate de instrumentele de capitaluri proprii (ct. 141)	41	39		
Pierderi legate de instrumentele de capitaluri proprii (ct. 149)	42	40		
V. PROFITUL SAU PIERDEREA REPORTAT(Ă) **SOLD C** (ct. 117)	43	41	1.966.367	7.140.176
SOLD D (ct. 117)	44	42	0	0
VI. PROFITUL SAU PIERDEREA LA SFÂRŞITUL PERIOADEI DE RAPORTARE				
SOLD C (ct. 121)	45	43	1.265.046	
SOLD D (ct. 121)	46	44		2.805.471
Repartizarea profitului (ct. 129)	47	45	90.511	
CAPITALURI PROPRII - TOTAL (rd. 29+35+36+37-38+39-40+41-42+43-44-45)	48	46	25.628.585	67.566.846
Patrimoniul public (ct. 1016)	49	47		
Patrimoniul privat (ct. 1017) 1)	50	48		
CAPITALURI - TOTAL (rd. 46+47+48) (rd.04+09+10-13-16-17-18)	51	49	25.628.585	67.566.846

*) Conturi de repartizat după natura elementelor respective.
**) Solduri debitoare ale conturilor respective.
***) Solduri creditoare ale conturilor respective.

1)Se va completa de către entităţile cărora le sunt incidente prevederile Ordinului ministrului finanţelor publice şi al ministrului delegat pentru buget nr. 668/2014 pentru aprobarea Precizărilor privind întocmirea şi actualizarea inventarului centralizat al bunurilor imobile proprietate privată a statului şi a drepturilor reale supuse inventarierii, cu modificările şi completările ulterioare.

REPREZENTATUL LEGAL (ADMINISTRATORUL SAU PERSOANA CARE ARE OBLIGAȚIA GESTIONĂRII ENTITĂȚII),

Numele si prenumele

REIT CAPITAL SA .

Semnătura ______________________

Formular VALIDAT

INTOCMIT,

Numele si prenumele

IFCONT ELINCOR SRL

Calitatea

21--PERSOANE FIZICE AUTORIZATE, MEMBRE CECCAR

Semnătura ______________________

Nr.de inregistrare in organismul profesional:

14208

CONTUL DE PROFIT SI PIERDERE

la data de 30.06.2026

Cod 20

- lei -

Denumirea indicatorilor	Nr.rd. OMF nr.107/ 2025	Nr. rd.	Exercitiul financiar	
			Precedent	Curent
A		B	1	2
1. Cifra de afaceri netă (ct.701 + 702 + 703 + 704 + 705 + 706 + 708 + 707 - 709 + 741**)	01	01		
- din care, cifra de afaceri netă corespunzătoare activității preponderente efectiv desfășurate	02	01a (301)		
- din care, cifra de afaceri netă realizată din operațiuni desfășurate pe teritoriul național	03	01b (305)		
2. Alte venituri (ct.711 + 712 + 721 + 722 + 725 + 741*** + 751 + 755 + 758 + 761 + 762 + 764 + 765 + 766 + 767 + 768 + 7815)	04	02	4.786.599	18.059.973
3. Costul materiilor prime și al consumabilelor (ct. 601 + 602 - 609*)	05	03		
4. Cheltuieli cu personalul (ct. 641 + 642 + 643 + 644 + 645 + 646)	06	04		
5. Ajustări de valoare (ct. 654 + 681 + 686 - 754 - 7812 - 7813 - 7814 - 7818 - 786)	07	05	129.527	25.069
6. Alte cheltuieli (ct. 603 + 604 + 605 + 606 + 607 + 608 - 609* + 611 + 612 + 613 + 614 + 615 + 616 + 617 + 618+ 621 + 622 + 623 + 624 + 625 + 626 + 627 + 628 + 635 + 651 + 652+ 655 + 658 + 663 + 664 + 665 + 666 + 667+ 668) , din care:	08	06	5.022.463	20.049.037
- cheltuieli privind consumul de energie (ct. 6051)	09	06a (302)	3.370	271
- cheltuieli privind consumul de gaze naturale (ct. 6053)	10	06b (303)		
7. Impozite (ct.691 + 694 + 695 + 697 + 698)	11	07	215.176	791.338
8. Venituri din impozitul pe profit, respectiv impozitul pe profit la nivelul impozitului minim pe cifra de afaceri, rezultat din decontările în cadrul grupului fiscal în domeniul impozitului pe profit (ct. 794)	12	07a (304)		
9.PROFITUL SAU PIERDEREA NET(Ă) A EXERCIŢIULUI FINANCIAR				
- Profit (**rd.01+02-03-04-05-06-07+07a**)	13	08	0	0
- Pierdere (**rd.03+04+05+06+07-01-02-07a**)	14	09	580.567	2.805.471

*) Cont de repartizat după natura elementelor respective.
**) Rd. 01 (cf.OMF nr.107/ 2025) - Se înscriu veniturile din subvenţii de exploatare aferente cifrei de afaceri.
***) Rd. 04 (cf.OMF nr.107/ 2025) - Se înscriu veniturile din subvenţii de exploatare altele decat cele aferente cifrei de afaceri.

REPREZENTATUL LEGAL (ADMINISTRATORUL SAU PERSOANA CARE ARE OBLIGAȚIA GESTIONĂRII ENTITĂȚII),

Numele si prenumele

REIT CAPITAL SA .

Semnătura ____________________________

INTOCMIT,

Numele si prenumele

IFCONT ELINCOR SRL

Calitatea

21--PERSOANE FIZICE AUTORIZATE, MEMBRE CECCAR

Semnătura ____________________________

Nr.de inregistrare in organismul profesional:

14208

Formular
VALIDAT

Solduri / Rulaje de preluat din balanta contabila in formularele F10 si F20 col.2 (an curent)

Atentie ! Selectati mai intâi tipul entitătii (mari si mijlocii/ mici/ micro) !

Nr.cr.	Cont		Suma	
1		Alege cont		-
				+